



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-133223-08]

RIN 1545-BI19

Indian Tribal Governmental Plans; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to advance notice of proposed rulemaking.

SUMMARY: This document contains corrections to advance notice of proposed rulemaking (REG-133223-08) that describes the rules the Treasury Department and IRS are considering proposing relating to the determination of whether a plan of an Indian tribal government is a governmental plan within the meaning of section 414(d) and contains an appendix that includes a draft notice of proposed rulemaking on which the Treasury Department and IRS invite comments from the public. The document was published in the **Federal Register** on Tuesday, November 8, 2011 (76 FR 69188).

FOR FURTHER INFORMATION CONTACT: Concerning the ANPRM, Pamela R. Kinard at (202) 622-6060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 414(d) of the Internal Revenue Code.

Need for Correction

As published, this advance notice of proposed rulemaking (REG-133223-08) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of this advance notice of proposed rulemaking (REG-133223-08), which was the subject of FR Doc. 2011-28858, is corrected as follows:

1. On page 69192, column 1, footnote 10, the language “Section 401(k)(4)(B)(ii) provide that a cash or deferred arrangement shall not be treated as a qualified cash or deferred arrangement if it is part of a plan maintained by a State or local government of political subdivision thereof, or any or agency or instrumentality thereof.” is removed and is replaced with the new language “Section 401(k)(4)(B)(ii) provides that a cash or deferred arrangement shall not be treated as a qualified cash or deferred arrangement if it is part of a plan maintained by a State or local government of political subdivision thereof, or any agency or instrumentality thereof.”.

2. On page 69193, column 1, under the paragraph heading “Judicial Determinations”, second paragraph of the column, second line, the language “Bingo & Casino, held that the operating” is removed and is replaced with the new language “Bingo & Casino, held that operating”.

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